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Honorable Commissioner of Patents  
and Trademarks  
Washington, D.C. 20231

Re: New U.S. Patent Application  
Title: IMPROVED RE-Fe-B MAGNETS AND  
MANUFACTURING METHOD FOR THE SAME  
Inventors: Andrew S. Kim and Floyd E. Camp

Sir:

We enclose the following papers for filing in the United States Patent and Trademark Office in connection with the above patent application.

1. Application - 31 pages, including 3 independent claims and 29 claims total.
2. Drawings - 9 sheets of informal drawings (Figs. 1-9).
3. Declaration and Power of Attorney.
4. Assignment to Crucible Materials Corporation.
5. A check for \$1,420.00 representing a \$710.00 filing fee, \$440.00 for additional claims, \$230.00 for the presence of multiple dependent claims, and \$40.00 for recording the Assignment.

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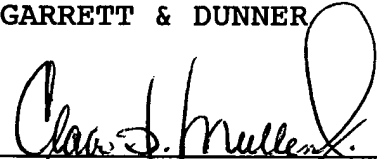
Please accord this application a serial number and filing date and record and return the Assignment to the undersigned.

The Commissioner is hereby authorized to charge any additional filing fees due and any other fees due under 37 C.F.R. \$ 1.16 or \$ 1.17 during the pendency of this application to our Deposit Account No. 06-0916.

Respectfully submitted,

FINNEGAN, HENDERSON, FARABOW,  
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By

  
Clair X. Mullen, Jr.  
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CXMJr:cd  
Enclosures